

SENATE BILL No. 2

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-18-4.

Synopsis: Kosciusko County innkeepers tax. Provides that expenditures from the Kosciusko County convention, visitor, and tourism promotion fund are subject to approval by the Kosciusko county council.

Effective: July 1, 2003.

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January 7, 2003, read first time and referred to Committee on Governmental Affairs and Interstate Cooperation.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

SENATE BILL No. 2

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-9-18-4 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2003]: Sec. 4. (a) If a tax is levied under section
3 3 of this chapter, the county treasurer shall establish a convention,
4 visitor, and tourism promotion fund. He shall deposit in this fund all
5 amounts he receives under that section.
6 (b) In a county in which a commission has been established under
7 section 5 of this chapter, the county auditor shall issue a warrant
8 directing the county treasurer to transfer money from the convention,
9 visitor, and tourism promotion fund to the commission's treasurer if the
10 commission submits a written request for the transfer.
11 (c) Money in a convention, visitor, and tourism promotion fund, or
12 money transferred from such a fund under subsection (b), may be
13 expended only to promote and encourage conventions, visitors, and
14 tourism within the county. Expenditures under this subsection may
15 include, but are not limited to, expenditures for advertising,
16 promotional activities, trade shows, special events, and recreation.
17 (d) If before July 1, 1997, a county issues a bond with a pledge of



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1 revenues from the tax imposed under section 3 of this chapter, the
2 county shall continue to expend money from the fund for that purpose
3 until the bond is paid.

4 **(e) This subsection applies to the county council of a county**
5 **having a population of more than seventy-four thousand (74,000)**
6 **but less than eighty thousand (80,000). Expenditures described in**
7 **subsection (c) are subject to approval by the county fiscal body.**

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